FINANCIAL DEPARTMENT

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 328—T. A. D. B. ii, dated 23rd July 1936.

Re: **Maintenance by Departments which cash a large number of Bills, of a Bill Book, to be sent to the Treasury concerned along with the Bills intended to be encashed thereat.**

To

All Treasury Officers.

Government having, in their Order No. Fl. 3228—G. F. 153-32-10, dated 3rd—5th October 1934, directed the sending to the Treasury along with the bills to be encashed thereat a Bill Book containing the essential details of the bills sent by the Departments which cash a large number of bills in a month and requiring the Treasury to initial the entries in the book in token of the payments made on them the procedure was brought into force in respect of certain Departments which encash a large number of bills at Bangalore in this office No 431—T. A. D. B. ii, dated 7th March 1935, and extended in circular No. 301—T. A. D. B. ii, dated 14th September 1935, to the Education Department in respect of all bills relating thereto cashed at all the Treasuries in the State.

Now that the Chief Commandant, Mysore State Troops, Bangalore, and the Director of Agriculture in Mysore, Bangalore, request the extension of this system to the bills of their Departments cashed in all Treasuries and so all the Treasury Officers are hereby requested to give effect to the procedure mentioned above in respect of the bills of the above two Departments in addition to that of the Education Department, cashed at all the Treasuries in the State.

The form of the Bill book which should be maintained by the offices concerned is as under.

Form No. O. M. 9 (B. 319).

Register of bills sent by the.....or other drawing Officer to the District Taluk Treasury at..... for payment of money.

No. and date and description of bills etc., sent for encashment or to be passed for payment	Total amount of bill	Amount required		Name and designation of the person in whose favour cheques, transfer receipts, etc., are to be drawn	Name and designation of the person to whom the cash, cheques, transfer receipts, etc., are to be handed over	Signature of the Superintendent, drawing officer or (in his absence from Headquarters) of the Office Manager	Date on which the bill was received at the Treasury and the initials of the Head Accountant or Shroff	Amount passed by the Treasury Officer	Dated initials of the Treasury Officer in token of having passed the bill for payment or disbursed cash for it	Remarks (The date of receipt of money cash order, etc.,) should be entered here and initialled by the Manager
		In cash	By cheques, transfer receipts etc.							

Constitution of a New Road Fund.

No. 89—B. ii., dated 28th July 1936.

To

All Heads of Offices.
All Treasury Officers.

As Government have sanctioned in G. O. No. P. 8383-8463—Legis. 91-35-1, dated 19th June 1936 the abolition of the existing Road Fund and the constitution of a new Road Fund account to provide funds for and ordered programme of road maintenance and development and the transfer to this fund account certain items of Revenue that were being classified hitherto under the head XIXA Communications, the following account procedure is prescribed.

No credits will hereafter appear in the accounts under the head XIXA Communications credits relating to staging bungalow fees will hereafter be classified under a distinct head of account "Staging Bungalow fees" newly opened under the major head XIX Civil Works and other items of revenue that were appearing under XIXA Communications, will be classified under the new Road Fund, for which the heads noted below will be opened in the treasury cash account with effect from July 1936. The schedule that was being used for recording the transactions relating to XIXA Communications may hereafter be used for noting the receipts under the Road Fund.

A copy of the schedule together with chellans will be sent to the Comptroller by the treasuries along with the monthly account.

The heads of offices through whom the remittances to the treasuries will be made will note clearly the head of account to which the amount is to be credited as otherwise these are likely to be misclassified in the Treasury accounts.

13 *A. Road Fund.*—

1. Tolls on Bridges and Roads.
2. Motor License fees and taxes.
3. License fees for possession and transport of petrol.
4. Fees for issue of Brake certificate.
5. Fees for Steam Road rollers.
6. Miscellaneous.

A. N. RAGHAVACHAR,
Comptroller.

Subject.—Watching of prompt payments of 10 per cent value due to firms in foreign countries.

Circular No. 331—*T.A.D. B. ii, dated 7th August* 1936.

To

1. All Heads of Departments
and
2. The Secretary, Stores Purchase Committee,
Bangalore.

Sir,

With reference to Orders of Government issued in Official Memorandum No. G. 9231-82—G. M. 64-35-5, dated 7th May 1936, directing this office to take necessary steps to watch the prompt payments of 10 per cent balances due to firms and report cases of serious delays to Government for taking suitable action, I have the honor to request that requisitions for 10 per cent payments may be kindly arranged to be sent to this office immediately the materials are received and t[illegible] stock. If, in any case, there is delay in preferring the 10 per cent claim, the reaso[illegible]e may be kindly intimated along with the claim so that the position may be [illegible]d in the report to be submitted to Government, when necessary.

I have the honor to be,
Sir,
Your most obedient servant,

A. N. RAGHAVACHAR,
Comptroller.

Circular No. 332—*B. ii, dated* 8*th August* 1936.

To

The Deputy Commissioners
and all Treasury Officers.

Re **Account procedure in treasuries relating to Village Panchayet Fund.**

Government in their letter No. Fl. 8544—G. F. 308-35-1, dated 19th June 1936, (copy annexed) have ordered the accounting of Village Panchayet Fund transactions under a separate Head of Account and accordingly the following procedure is prescribed.

1. The existing Savings Bank Accounts in the names of the several Village Panchayets may be closed and the amounts at their credit transferred to a new head of account to be opened in the treasury accounts as noted below. The balances and differences, if any, between the figures in the Savings Bank Ledgers maintained in this office and in the treasuries for the several accounts, may similarly be adjusted on receipt of the Savings Bank Audited Statements for 1935–36, from this office.

V. Local and other funds.

14. Miscellaneous Funds.

(e) Village Panchayet Fund.

2. The detailed Savings Bank accounts which have been maintained by this office relating to the several Village Panchayets will henceforth be dispensed with and hence the detailed copies of schedules relating to these accounts need not be sent hereafter.

3. All transactions of the various Village Panchayets in the Taluk Treasuries will henceforth be shown in a subsidiary register which will be opened for the "Village Panchayet Fund" separately for receipts and expenditure respectively, and the challans and vouchers pertaining to these transactions filed along with a copy of schedule in the Taluk Office for being made available at the time of the Local Audit by the staff of this office.

4. As it is necessary however that accounts of the individual balances of the various Panchayets should be separately available, a plus and minus memorandum account for the transactions of each Village Panchayet should be maintained in a separate register as at present but not as a Savings Bank Account. A plus and minus memorandum showing the opening balance, receipts, payments and Closing Balance for each Village Panchayet should after reconciliation with the subsidiary registers be submitted every month by the Treasuries to this office, with a certificate of verification with the departmental accounts maintained in the Taluk Office.

5. Individual pass books for the transactions of each Village Panchayet which have been maintained hitherto, will be continued to be so kept by the Treasuries the words "S. B. Pass Book" being however struck off and replaced by "Village Panchayet Fund Pass Book". The Village Panchayet clerk in the Taluk Office will also prepare a consolidated statement for the whole Taluk of the above transactions according to his books and will reconcile the figures with those on the books in the Treasury on the 1st of every month and forward the same to this office with the treasury certificates before the 10th of every month for verification with the plus and minus memo received from the Treasury.

A. N. RAGHAVACHAR,
Comptroller.

Letter No. Fl. 8544—*C. F.* 308-35-1, *dated* 19*th June* 1936, *from the Financial Secretary to Government, to the Comptroller in Mysore, Bangalore.*

I am directed to state that the transactions of the Village Panchayets, which now appear under "Savings Bank Deposits" in the Treasury accounts, may be shown under a separate head "Village Panchayet Fund" from 1936 37, detailed accounts and pass books being maintained as hitherto, and to request you to take necessary action in the matter. A copy of the Circular instructions you may issue in the matter for the guidance of Treasuries and departmental officers may be submitted to Government.